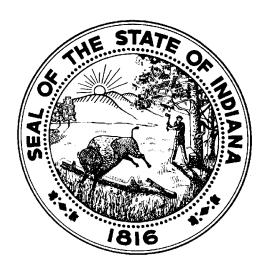
# ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL

### **FOR**

# CLERKS OF THE CIRCUIT COURTS OF INDIANA



STATE BOARD OF ACCOUNTS

Reissued 1998

#### **FOREWORD**

Clerks of the Circuit Courts are undoubtedly some of the hardest working and most dedicated of all public officials. The General Assembly no doubt is in agreement by virtue of the continued responsibilities placed upon your office.

Hopefully, this manual will provide guidance as you fulfill your duties. We have styled this manual to be an easy to use, ready reference. However, as always, should you ever desire assistance, please feel free to contact our office.

Charles Johnson, III, State Examiner Michael A. Fiwek, Deputy State Examiner Robert D. Pearson, Deputy State Examiner

#### **TABLE OF CONTENTS**

#### CHAPTER I

Origin - Definition - Nature of Office - Vacancies

#### **CHAPTER II**

Organization of Office, Salary and Expenses, and Fees

#### **CHAPTER III**

**Duties in General** 

#### **CHAPTER IV**

Official Records and Forms

#### **CHAPTER V**

Use of Records - Filing Complaints Procedural Instructions - Disposition of Papers

#### **CHAPTER VI**

Change of Venue Procedures Change of Venue Record (Form 40)

#### **CHAPTER VII**

Receiving Money - Entering in Docket of Original Entry - Taxing Costs, Schedule of Fees to be Taxed by Clerks

#### **CHAPTER VIII**

Accounting - Posting Records - Settlement With The County - Closing the Books - Reconciling Depository Balances

## TABLE OF CONTENTS (Continued)

**CHAPTER IX** 

Depositories - Investments

CHAPTER X

**Special Programs** 

**CHAPTER XI** 

Oaths and Affirmations to be Administered Orally

**CHAPTER XII** 

Legal Guide

**CHAPTER XIII** 

Prescribed Forms, Taxes, and General Information

**CHAPTER XIV** 

**Computer Systems** 

**CHAPTER XV** 

Public Proceedings and Public Records

**CHAPTER XVI** 

**Conflict of Interest** 

**CHAPTER XVII** 

Compensation and Benefits

### TABLE OF CONTENTS (Continued)

#### **CHAPTER XVIII**

Deposit and Investment of Funds

#### **CHAPTER XIX**

Public Purchases, Purchase of Land or Structures and Inventory of Fixed Assets

**CHAPTER XX** 

**Public Works Law** 

**CHAPTER XXI** 

Leases

**CHAPTER XXII** 

Disposal of Real or Personal Property

**INDEX** 

**APPENDIX** 

Specimen of Prescribed Forms and Records